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PATENT Attorney Docket No. 235670 Client Reference No. 20053B/US

Group Art Unit: Unassigned

Examiner: Unassigned

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re Application of:

Kishimoto et al.

Application No. Unassigned

Filed: May 10, 2005

11001 1110 10, 2005

MODIFIED SARCOSINE OXIDASE,

PROCESS FOR PRODUCING THE

SAME AND REAGENT

COMPOSITION USING THE SAME

SUBMISSION OF SEQUENCE LISTING

Mail Stop PCT Commissioner for Patents P.O. Box 1450 Alexandria, VA 22313-1450

Dear Sir:

For:

In accordance with the requirements of 37 CFR 1.821-1.825, a sequence listing is being submitted as part of the patent application. The sequence listing is in the form of both a paper copy and a computer readable copy on a computer diskette. The undersigned hereby verifies that the content of the paper copy and the computer readable copy, as concurrently being submitted, are the same.

Respectfully submitted,

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Date: May 11, 2005